

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

UNITED STATES OF AMERICA,

Case No. 1:12-cv-253

Petitioner,

Spiegel, J.
Bowman, M.J.

v.

M & M H A L AGENCY, LLC

Respondent.

REPORT AND RECOMMENDATION

On March 29, 2012, Petitioner filed a petition to enforce an administrative summons issued by the Internal Revenue Service, based upon the Respondent's alleged refusal to comply with that summons. (Doc. 1). The undersigned magistrate judge issued an order to show cause, directing Respondent to appear in this court and to show cause why it should not be compelled to comply with the summons. (Doc. 2). After Respondent failed to appear or to comply with that order, the Court entered an enforcement order directing Respondent, through its President, Beth Kahn, to appear before IRS Revenue Officer Kenneth Donaldson, at his office address of 9075 Centre Point Drive, Suite 240, West Chester, Ohio and provide sworn testimony and produce records and other information as demanded by the summons referenced in said order. (Doc. 4). Service of the Court's enforcement order was completed by certified mail on Beth Kahn, in her capacity as President.

When Ms. Kahn again failed to appear as directed in the Court's enforcement order, Petitioner filed a motion seeking to hold her in civil contempt based upon her failure to

comply with the Court's order. After warning Ms. Kahn that the Petitioner's motion appeared to be well-taken, the Court provided her with one last opportunity to show cause why the motion should not be granted, directing her to appear at a hearing held on August 22, 2012. Beth Kahn did not appear at the hearing.

Accordingly, **IT IS RECOMMENDED HEREIN THAT** : (1) Petitioner's motion seeking civil contempt (Doc. 9) be **GRANTED**; (2) Respondent be **fined \$75 per day** for each day the records and other information as demanded by the summons are not produced, starting on the day of receipt of the Order adopting this Report and Recommendation; (3) and that this case be **CLOSED**.

s/ Stephanie K. Bowman
Stephanie K. Bowman
United States Magistrate Judge

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

UNITED STATES OF AMERICA,

Case No. 1:12-cv-223

Petitioner,

Spiegel, J.
Bowman, M.J.

v.

M & M H A L AGENCY, LLC

Respondent.

NOTICE

Pursuant to Fed. R. Civ. P. 72(b), any party may serve and file specific, written objections to this Report & Recommendation (“R&R”) within **FOURTEEN (14) DAYS** of the filing date of this R&R. That period may be extended further by the Court on timely motion by either side for an extension of time. All objections shall specify the portion(s) of the R&R objected to, and shall be accompanied by a memorandum of law in support of the objections. A party shall respond to an opponent’s objections within **FOURTEEN (14) DAYS** after being served with a copy of those objections. Failure to make objections in accordance with this procedure may forfeit rights on appeal. *See Thomas v. Arn*, 474 U.S. 140 (1985); *United States v. Walters*, 638 F.2d 947 (6th Cir. 1981).